

# Do I Have to File?

## Requirements for Most People

Read down the first column to find your filing status at the end of 2003. Read across to find your age at the end of 2003, and number of dependents you are entitled to claim for 2003. You must file a return if **either** your gross income or your adjusted gross income from all sources was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have a filing requirement based on the chart below, you should file a return in order to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments. Try e-file! It's fast, easy and convenient and there are several free options. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) for the details.

On 12/31/03, my filing status was:	and on 12/31/03, my age was <sup>6</sup> :	Gross Income <sup>1</sup>			Adjusted Gross Income <sup>2</sup>		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household <sup>3</sup>	Under 65	12,346	20,913	27,338	9,877	18,444	24,869
	65 or older	16,446	22,871	28,011	13,977	20,402	25,542
Married filing jointly or Married filing separately <sup>4</sup>	Under 65 (both spouses)	24,692	33,259	39,684	19,753	28,320	34,745
	65 or older (one spouse)	28,792	35,217	40,357	23,853	30,278	35,418
	65 or older (both spouses)	32,892	39,317	44,457	27,953	34,378	39,518
Qualifying widow(er)	Under 65		20,913	27,338		18,444	24,869
	65 or older		22,871	28,011		20,402	25,542
Any filing status (and you were a dependent of another person)	Under 65	More than your standard deduction <sup>5</sup>					
	65 or older	More than your standard deduction <sup>5</sup>					

<sup>1</sup> **Gross income is computed under California law** and consists of all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income computed under California law does not include any adjustments or deductions.

<sup>2</sup> **Adjusted gross income is computed under California law** and consists of your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

<sup>3</sup> Get FTB Pub. 1540, Tax Information for Head of Household Filing Status. See "Where to Get Income Tax Forms and Publications" on page 58.

<sup>4</sup> The income of both spouses must be combined; both spouses may be required to file a return even if only one spouse had income over the amounts listed.

<sup>5</sup> Use the California Standard Deduction Worksheet for Dependents on page 18 to figure your standard deduction.

<sup>6</sup> If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.

## Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,500 of investment income in 2003, get and complete Long Form 540NR and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate return.

**Note:** If you qualify, you may elect to report your child's income of \$7,500 or less (but not less than \$750) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Where To Get Income Tax Forms and Publications" on page 58.

## Other Situations When You Must File

If you owe any of the following taxes for 2003, you must file a California tax return.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement account (IRA);
- Tax for children under age 14 who have investment income greater than \$1,500 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution from a trust.